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Профессиональные стандарты в деятельности Федеральной налоговой службы Российской Федерации

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Аннотация: Статья посвящена проблеме формирования объективной измеримой оценки компетенций государственных гражданских служащих федеральной налоговой службы на основе профессиональных стандартов. Рассматриваются применяемые в деятельности налоговых органов методы оценки профессиональных и личностных качеств служащих в ходе кадровых процедур отбора, подбора и аттестации. Они обеспечивают соблюдение конституционного права граждан Российской Федерации на равный доступ к государственной гражданской службе. Указанные технологии призваны обеспечить укомплектование штатных должностей налогового органа добросовестными, профессионально подготовленными и мотивированными кадрами. Методика проведения конкурса Федеральной налоговой службы на текущий момент не предусматривает применение профстандартов. Профессиональный стандарт предлагается авторами, как способ формирования объективных измеримых и сопоставимых эталонных значений для оценки компетенций служащих по различным видам профессиональной служебной деятельности. Авторами также сформулированы конкретные практические меры, необходимые для их преодоления.

Ключевые слова: профессиональный стандарт, Федеральная налоговая служба Российской Федерации, государственная служба, государственный гражданский служащий, оценка компетенций

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PROFESSIONAL STANDARDS IN THE WORK OF THE FEDERAL TAX SERVICE OF THE RUSSIAN FEDERATION

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Abstract: The following article focuses on the problem of making an objective and measurable assessment of competence for state civil employees of the Federal Tax Service based on the professional standards. It examines the methods used by tax authorities to evaluate professional or individual qualities of employees during personnel procedures to select, recruit, or certify. These methods of evaluation ensure the observance of the constitutional right of citizens of the Russian Federation for equal access to the state civil service. In addition, these technologies are designed to ensure the staffing of the tax authority with conscientious, professionally trained and motivated personnel. The current methodology for holding a contest of the Federal Tax Service does not provide for the application of professional standards. Professional standard is offered by the authors as a way to form the objective measurable and comparable reference values to assess employee competence in various types of professional career. The authors also formulated specific practical measures required to remove these restrictions.

Keywords: professional standard, Federal Tax Service of the Russian Federation, state service, state civil employee, competence assessment

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Introduction

The Constitution of the Russian Federation establishes the right of citizens for equal access to professional work in the public service system (Art. 19, part 2, and Art. 32, part 4). In Art. 4, paragraph 3 of the Federal Law on July 27, 2004 No. 79-FZ "On the State Civil Service of the Russian Federation", it is established that citizens who meet the necessary qualifications to take the posts of the state civil service are entitled for equal access to it, as well as for equal work conditions. Art.14, paragraph 10 also establishes the right of a state civil servant for professional growth on a competitive basis.

Taking into account the provisions of the Constitution of the Russian Federation and Federal Law No. 79-FZ, the personnel selection and certification technologies are of great importance for the state civil service in the tax authorities. On the one hand, they ensure the observance of the constitutional right of citizens of the Russian Federation for equal access to the state civil service. On the other hand, these technologies are designed to ensure the staffing of the tax authority with conscientious, professionally trained and motivated personnel [Belyaev, Bogatyrev, Galkin, 2015. P. 8].

In order to ensure the constitutional right of citizens of the Russian Federation for equal access to public service and the rights of state civil servants for career advancement on a competitive basis, in accordance with the Federal Law "On State Civil Service of the Russian Federation", since 2005 there have been established a number of sub-legal acts that determine the procedure for holding contests to fill open positions in the state civil service of the Russian Federation in the tax authorities.[1]

In particular, according to paragraph 21 "Methods of holding a competition for filling the vacant position in the state civil service, the composition, timing and work order of the competitive commissions of the Federal Tax Service"[2], the competitive commission evaluates the candidates... on the basis of competitive procedures using non-conflicting federal laws and other regulatory legal acts of the Russian Federation for methods to assess the professional and personal qualities of candidates (individual interview, questioning, conducting group discussions, writing an essay or testing on issues related to performance of official duties for a position for which candidates are applying).

The definition of professional requirements

According to the legal position of the Supreme Court of the Russian Federation, the employer has the right to present to the person applying for a vacant post or job other requirements that are mandatory for entering into an employment contract by virtue of a direct federal law order or that are necessary for typical vocational qualifications due to the specific nature of this position[3].

In the case of state civil servants, the Ministry of Labor of the Russian Federation in the "Methodological toolkit for establishing qualification requirements for filling the state civil service positions. Version 3.2"[4] defines professional and personal knowledge and skills of the employee as a competence – a set of professional and personal qualities manifested in the behavior of a state civil servant, indicating the availability of knowledge, skills, and experience, which are necessary for the efficient and result-oriented performance of duties.

Thus, the competitive commissions in the tax authorities should assess applicant's competencies as a whole, that is, a set of professional and personal qualities manifested in the behavior of a state civil servant, indicating knowledge, skills and professional experience necessary for the efficient fulfilment of their duties.

It should be noted that it is comparatively easy to evaluate and measure such professional qualities as the level of knowledge of the tax legislation and, for example, normative acts of the Federal Tax Service of the Russian Federation. However, the competitive commissions need to analyze and assess the level of development of personal qualities and skills that have a direct impact on the ability of the employee to perform their work [Severtsev, 2017. P. 177-184].

Therefore, it would be perfectly justified to nominate candidates for vacant state civil service positions (as well as during the period of work) based on such requirements as, for example, the ability to negotiate with

1 On the competition for filling the vacant position of the state civil service of the Russian Federation [Text]: Presidential Decree on February 1, 2005 No. 112: Ed. on December 18, 2016 // Collection of the legislation of the Russian Federation. 2005. Art. 439.

On the approval of the questionnaire form submitted by a citizen of the Russian Federation entering the state civil service or the municipal service of the Russian Federation [Text]: Order of the Government of the Russian Federation on May 26, 2005 No. 667-r: Ed. on October 16, 2007 // Collection of the legislation of the Russian Federation. 2005. No. 22. Art. 2192.

2 On the approval of the methodology for holding a competition for filling the vacant position in the state civil service, the composition, timing and work order of the competitive commissions of the Federal Tax Service [Text]: Order of the Federal Tax Service of the Russian Federation on April 15, 2009 No. MM-7-4/241@: Ed. on March 20, 2017 // ConsultantPlus [Electronic resource].

3 On the Introduction of Amendments to the Decisions of the Plenum of the Supreme Court of the Russian Federation on March 17, 2004, No. 2 "On the Application of the Labor Code of the Russian Federation by the Courts of the Russian Federation" (as amended by the Resolution of the Plenum on December 28, 2006 No. 63) and on November 16, 2006. No. 52 "On the application by the courts of legislation regulating the material responsibility of employees for damage caused to the employer [Text]: Resolution of the Plenum of the Supreme Court of the Russian Federation on September 28, 2010, No. 22. // *Rossiyskaya Gazeta*. 2010. October 01.

4 Methodological tools to establish qualification requirements for filling of state civil service positions. Version 3.2 [Text]: Approved by the Ministry of Labor of the Russian Federation // ConsultantPlus [Electronic resource].

Table 1

A subtype of professional activity	Requirements for professional skills
Exchange control	Conducting planned and unscheduled documentary (cameral) inspections
Regulation in the sphere of financial insolvency (bankruptcy), financial recovery (sanitation) and debt settlement	Analysis of financial and economic activities of debtor organizations, reports of arbitration managers Involvement in court proceedings in bankruptcy cases of debtors
Tax authorities' control	Audits management Conducting in-depth risk-factor analysis to identify the main risk zones
International information exchange with competent experts from foreign states in the sphere of taxation	Managing business negotiations in a foreign language
Remote verification	Organization and conducting of a remote tax audit, as well as inspection and execution of its results in correspondence with the required procedure and deadlines.
A pre-trial arrangement of tax disputes	Operation with informational resources for a pre-trial arrangement of disputes
Tax control in connection with the implementation of transactions between interdependent persons	Developing audit materials on calculations and tax payments in connection to transactions between interrelated persons, including findings on taxpayer's written objections to audit report
Implementation of cameral tax inspections	Drafting an act on the results of a cameral tax audit

colleagues, non-conflict, result orientation, self-motivation, constant self-training, loyalty to tax service, etc. The personal qualities cited here as an example contribute to the formation of a cohesive team focused on the joint effective implementation of tasks at any level of complexity. However, in this case, difficulties of a methodical and technological nature inevitably arise with an objective evaluation of the required personal qualities of the candidate.

What about the evaluation of the candidate by the commission during the competition period in the system of the Federal Tax Service? According to the "Methodology of holding the competition... of the Federal Tax Service" in assessing the professional and personal qualities of candidates, the competitive commission proceeds from the relevant qualification requirements[5] for filling the vacant state civil service position and other provisions of the official regulations related to the performance of duties for this post, as well as other provisions which are established by the legislation of the Russian Federation on the state civil service.

Functions performed for the purpose of tax control by individual taxation authorities may differ depending on their place and role within the framework of a single centralized three-level system of tax authorities organized according to functional, sectoral and territorial features. The differing nature of the functions of the tax authorities determines the differences in the types of activity and labor functions of their public civil servants, in the qualifications required. In turn, this should determine the appropriate differences in the content of procedures to assess the level of competence of employees during the competitions, attestation and qualification examinations.

However, the analysis of the existing technology to hold competitions and attestations in the tax authorities shows that, within the established procedures, the evaluation of candidates is conducted, as a rule, during an oral interview and written testing. In the tests, the participants are provided with a standardized list of issues related to the regulatory framework of the state civil service and the Tax Code of the Russian Federation. The questionnaires used are not differentiated by the types of activity, labor functions, and levels of requirements for the position for which the competition is held. Methods are not applied to identify the business and personal qualities, skills and knowledge required to perform specific professional functions and activities (for example, psychological tests, business games, case studies, assessment center technologies, and other active forms of evaluation). A similar standard procedure is used in the course of certification.

The methodology for professional assessment

It should be noted that the Order of the Federal Tax Service of Russia on May 23, 2012 No. MMV-7-4/349@ approved the "Methodological recommendations for the comprehensive assessment of federal-state civil servants of territorial bodies of the Federal Tax Service"[6]. However, unfortunately, the methodology for assessing an employee in this document does not imply the use of objective measurable reference values. Methodology does not contain a formalized algorithm for measuring the degree of

5 On the development of a directory of qualification requirements for specialties, training areas, knowledge and skills that are necessary to fill the posts of the state civil service, taking into account the field and the type of professional performance of state civil servants [Text]: Note of the Ministry of Labor of Russia on April 26, 2017 No. 18-1/10/V-3260 // ConsultantPlus [Electronic resource]; Methodological tools for establishing qualification requirements for filling the state civil service positions. Version 3.2 [Text]: Approved by Ministry of Labor of Russia // ConsultantPlus [Electronic resource].

6 On the approval of the Methodological Recommendations on the Comprehensive Assessment of Federal State Civil Servants of Territorial Bodies of the Federal Tax Service [Text]: Order of the Federal Tax Service of Russia on May 23, 2012 No. MMV-7-4/349@: Ed. on November 9, 2016 // ConsultantPlus [Electronic resource].

deviation of evaluation indicators either. Also, this method is not intended for use by competitive commissions.

In this case, the evaluation algorithms approved by the Ministry of Labor of the Russian Federation in the "Methodological tools for the introduction of a system for integrated assessment of the professional performance of state civil servants (including public evaluation)"[7] could be of great help. However, the Ministry of Labor of Russia also did not envisage an assessment in the Methodological Toolkit based on standard values.

A natural consequence of the indicated circumstances is the absence of methods for formalized measurement in digitized indicators (in points, percentages, etc.) of candidates' competence in the practice of competitive and certification commissions of tax authorities. In turn, this excludes an objective comparison of comparable indicators of different job seekers among themselves, as well as with certain reference values established for certain types of activities and labor functions performed in the state civil service of the tax authorities.

The referenced formalized measurable description of qualification, which is necessary for the employee to perform a certain type of professional activity (a certain professional function), is specified in Art. 195.1 of the Labor Code of the Russian Federation (LC RF) and called a professional standard.

The methodology for holding a contest of the Federal Tax Service does not provide for the application of professional standards[8]. As a result of the above, participants of competitive commissions based on the results of typical testing of candidates and interviews with them can reliably determine only the candidate's level of knowledge of tax legislation and legal framework of the state civil service.

In light of the foregoing, there are questions of the need for and the possibility of using professional standards in the activities of tax authorities.

The directory of qualification requirements

Federal Law on July 27, 2004 No. 79-FZ, "On the State Civil Service of the Russian Federation" (Art. 12, paragraph 8) establishes that the Federal State Administration for the Management of State Civil Service, in order to provide methodological assistance to state bodies, develops a directory of qualification requirements for specialties, training areas, knowledge and skills that are necessary to fill the state civil service positions, taking into account the field and type of professional performance of state civil servants.

According to this provision, the Ministry of Labor of the Russian Federation approved a directory of qualification requirements for specialties, training areas, knowledge, and skills for filling positions in the state civil service, taking into account the field and the type of professional service[9], including for the activities of the Federal Tax Service.

The catalog contains both basic and professional-functional qualification requirements, as well as requirements for knowledge of legislation, in addition to having a specialty, and other knowledge for filling the posts in specific state bodies. In particular, in relation to state civil servants of the Federal Tax Service of the Russian Federation, the directory establishes general and additional requirements for the level of professional education, the length of service, and knowledge of the fundamentals of the Russian Constitution. Functional qualification requirements are established in accordance with the functional responsibilities of the types (subtypes) of professional performance in the form of combination of two blocks:

- professional function (characteristics of work, official duties). At the same time, specific actions necessary for the realization of the professional function are not established;
- business (professional) and personal qualities of the employee (level of knowledge, qualifications, education, work experience). However, the requirements for professional skills are defined only for certain activities.

In this regard, we set the task to conduct a quantitative analysis and determine those types (subtypes) for the activities of employees of the Federal Tax Service of Russia, to which the requirements for professional skills are:

- not set,
- set, but not detailed, or
- set and detailed.

The analysis showed that the catalog established qualification requirements for 19 types (subtypes) of the activities of employees of the Federal Tax Service of the Russian Federation. The systematization shows the following:

- only 6 subtypes (31% of the total number, particularly, operational control, registration, and accounting of taxpayers, and some others) have the set of requirements for professional skills with sufficient detail to form an understanding of specific abilities required to

7 Methodological tools for the introduction of a system for the integrated assessment of the professional performance of state civil servants (including public evaluation) [Text]: approved by the Ministry of Labor of the Russian Federation // ConsultantPlus [Electronic resource].

8 On the approval of the methodology for holding a competition for filling the vacant position of the state civil service, the composition, timing and work order of the competitive commissions of the Federal Tax Service [Text]: Order of the Federal Tax Service of Russia on April 15, 2009 No. MM-7-4/241@: Ed. on March 20, 2017 // ConsultantPlus [Electronic resource].

9 On the development of a catalog for qualification requirements for specialties, training areas, knowledge and skills that are necessary to fill the posts of the state civil service, taking into account the field and the type of professional performance of state civil servants [Text]: Note of the Ministry of Labor of the Russian Federation on April 26, 2017 No. 18-1/10/B-3260 // ConsultantPlus [Electronic resource].

implement the declared subtypes of activity. However, there are no requirements for professional actions, the fulfilment of which (using the declared skills) should lead to the actual performance of the professional function and the subtype of the activity as a whole. Also, there is no clear relationship between the skills and the specific knowledge necessary for their implementation. All required professional knowledge is described in one block, without detailing the relationship between specific knowledge, skills and lacking professional activities;

- for 5 subtypes (27% of the total number of activities), the catalog does not establish any requirements for professional skills;
- for 8 subtypes (42% of the total number) of professional activities, the catalog establishes extremely abstract, not detailed and not informative requirements for skills. Below, Table 1 represents the requirements for skills for the selected 8 subtypes of activity:

As we can see, **the table** shows complex, intellectual and tense subtypes of activities that constitute such an important line of work of tax authorities as tax control (including in connection to transactions between interdependent persons). However, these subtypes of activities have the requirements for the skills of state civil servants that are formulated in an abstract, least informative and, in fact, useless manner.

The final calculation shows that for the 69% of the subtypes of activities of the state civil servants of the Federal Tax Service, the reference catalog, in fact, does not specify the requirements for specific professional knowledge and skills necessary for the implementation of professional functions, and the professional actions necessary for the realization of professional functions.

Accordingly, from the analyzed document it is impossible to build a clear connection on exactly how and what specific business qualities, knowledge and skills are needed for the state civil servant to implement professional activities and perform the professional function. Therefore, the document does not provide methodological basis for the development and implementation of an evaluation system for employees at all stages of the realization of personnel policy and personnel work, starting from recruitment, selection, hiring and ending with an appointment to a higher office or dismissal.

Comparative analysis of the document of qualification requirements and professional standards (in terms of comparing their structure, the degree of consistency and logicality in the description of qualification requirements) shows that the professional standard is significantly wider than the qualification and tariff-qualification characteristics[10].

10 Answers to typical questions on the implementation of professional standards (together with "Information of the Ministry of Labor and Social Protection of the Russian Federation on the application of professional standards") [Text]: Note of the Ministry of Labor of Russia on April 4, 2016 No. 14-0/10/B-2253 // Official documents in education. 2016. No. 18.

The methodological recommendations for development and application of professional standards

Professional standards, unlike qualification manuals, are created on a different methodological basis. The catalogues were compiled by a narrow group of specialists, through the operational description of professional tasks. This method is optimal in an industrial economy. However, it is not intended for rapid adaptation to the constantly changing demands of the labor market and social sphere. In opposition, when creating professional standards, the method of functional analysis (the method of analyzing professional functions) is used. The method assumes "stocktaking" of a certain area of professional activity in the process of consistent description of its purpose, which is part of this field of professional activity, then following professional functions, appropriate professional activities and concluding with the necessary knowledge and skills [Oleynikova, Muraveva, 2011. P. 8].

The analysis of methodological recommendations for the development of a professional standard, approved by the Order of the Ministry of Labor of the Russian Federation on April 29, 2013 No. 170n[11] shows, that the standard establishes an unambiguous relationship between the elements of the following blocks (elements of personnel technologies used in preparing the standard):

- type and purpose of professional activity,
- common professional functions and required skill level,
- position titles of employees performing generalized professional function,
- professional functions and professional activities,
- necessary business and personal qualities (skills and knowledge required to perform professional activities for the realization of professional functions).

In the task of improving human resources, professional standards are of key importance. The tax authorities can apply them as measurable reference values of professional and personal qualities of employees in all aspects of personnel management and personnel policy, namely:

- working with applicants, organizing and conducting competitions, selection procedures, preselection, evaluation of applicants;
- defining the content of service contracts and job regulations;
- tariffing the positions;
- defining staff salaries, developing and implementing motivational and incentive systems for employees;
- transferring employees;

11 On the approval of methodological recommendations for the development of a professional standard [Text]: Order of the Ministry of Labor of the Russian Federation on April 29, 2013 No. 170n // Bulletin of labor and social legislation of the Russian Federation. 2013. No. 8.

- career planning for employees;
- organizing training (planning and implementation of standards and programs for professional development, training and qualification advancement, creating educational materials for these programs);
- ending of service contracts [Mitrofanova, 2015. P. 18-29];
- including candidates in the personnel reserve;
- assessing the qualifications of employees (attestation, qualification examination).

The formation of personnel work in accordance with professional standards indirectly, through increasing professional and personal qualities of employees, is designed to ensure the growth of professional productivity of employees and, accordingly, the effectiveness of the system of tax authorities of the Russian Federation.

However, it is confirmed that the FTS of Russia does not apply professional standards in its activities. The Ministry of Labor of the Russian Federation maintains the Register of Professional Standards, which is posted on the website "Professional Standards" (http://profstandart.rosmintrud.ru) and the website of the Scientific and Methodological Center of the "All-Russian Scientific Research Institute of Labor" of the Ministry of Labor of the Russian Federation (http://vetbc.ru). These resources also host a register of developed and planned professional standards.

The study of these official Internet resources showed that the registers do not contain references to relevant standards for the activities of state civil servants, tax inspectors of the Federal Tax Service of Russia. In other words, plans to develop such documents are not announced to the Ministry of Labor and Social Development, the relevant work is not carried out.

In connection with the foregoing, the question arises: in accordance with the labor and service legislation, does the Federal Tax Service of Russia have to implement professional standards in a timely manner, or is this matter entirely within the competence and discretion of its manager? Let's try to answer this question reasonably.

The Art. 195.3 of the Labor Code of the Russian Federation stipulates: "If the Code, other federal laws, and regulatory legal acts of the Russian Federation establish requirements for the qualifications required for an employee to perform a certain professional function, professional standards in relation to these requirements are mandatory for employers to apply...

The federal executive body, which carries out the functions of developing state policy and normative-legal regulation in the sphere of labor, has the right to give explanations on the application of professional standards"[12].

Systemic interpretation of the legislation allows coming to the following conclusion. If the LC RF, other federal laws and regulations of the Russian Federation (in addition to the professional standard itself) set requirements for qualification, then a specific standard in terms of qualification requirements is mandatory. Consequently, its absence means the necessity and compulsion of its development and approval in accordance with the laws and methodology adopted by the Ministry of Labor of the Russian Federation[13] [Kharitonov, 2017. P. 129-135].

It should be determined whether the specified requirements of Art. 195.3 of the Labor Code of the Russian Federation extend on state civil servants of the Federal Tax Service. According to Art. 73 of Federal Law on July 27, 2004 No. 79-FZ "On the State Civil Service of the Russian Federation", federal laws, other regulatory legal acts of the Russian Federation and constituent entities of the Russian Federation containing labor law norms apply to state civil service, in a part not regulated by the federal law.

Federal Law No. 79-FZ does not regulate provisions on the application of professional standards. However, Art. 12 (paragraphs 1, 2) of the same federal law specifies that filling a state civil service position requires compliance with the qualification requirements for the level of professional education, the length of state civil service or work in the specialty, the course of training, knowledge, and skills necessary for the fulfilment of official responsibilities.

According to paragraph 8 of the same article, it is accepted that the federal state body for the management of the state civil service, in order to provide methodological assistance to state bodies, **forms a catalog** of qualification requirements for specialties, training areas, knowledge and skills that are necessary for filling state civil service positions, taking into account the field and type of professional service activities of civil servants.

The norm is imperative and unequivocally establishes that qualification requirements are set in the form of a catalog of qualification requirements. In accordance with this norm, the Ministry of Labor of the Russian Federation approved the above-mentioned catalog of qualification requirements for specialties, training areas, knowledge, and skills for filling the posts of the state civil service, taking into ac-

12 On Amending the Labor Code of the Russian Federation and Art. 11, 73 of the Federal Law "On Education in the Russian Federation" [Text]: Federal Law on May 2, 2015 No. 122-FZ // *Rossiyskaya Gazeta*. 2015. May 06.

13 On Laws for Development and Approval of Professional Standards [Text]: Government Decree on January 22, 2013 No. 23: Ed. on May 13, 2016 // Collection of the Legislation of the Russian Federation. 2013. No. 4. Art. 293; On the Approval of Methodological Recommendations for the Development of a Professional Standard [Text]: Order of the Ministry of Labor of the Russian Federation on April 29, 2013 No. 170n // Bulletin of labor and social legislation of the Russian Federation. 2013. No. 8.

count the field and the type of professional service.[14]

Since this issue is regulated by Federal Law No. 79-FZ, according to Art. 73 of the same law, the LC RF cannot apply to the relations on the formation of qualification requirements for civil servants. Therefore, the requirements of the Labor Code of the Russian Federation with reference to professional standards are not applicable to the Federal Tax Service of Russia, as well as in general for all state civil servants of the Russian Federation and constituent entities of the Russian Federation.

The discussed situation is strengthened by Art. 21 of the Federal Law No. 79-FZ, according to which citizens of the Russian Federation who meet the qualification requirements established by the said federal law (that is, in the form of **qualification catalogues**) are able to start the state civil service work.

However, from the literal understanding of Art.195.3 of the Labor Code of the Russian Federation, it follows that, according to the assumption of the dispositive formulation of Art. 12 paragraph 8 in a systematic interpretation with Art. 73 of Federal Law No. 79-FZ, development and approval of professional standards for employees of the Federal Tax Service should be mandatory.

Conclusion

Thus, we have shown that the provisions of the Labor Code of the Russian Federation with reference to professional standards are not obligatory for the Federal Tax Service of the Russian Federation. At the same time, we tried to show that the introduction of professional standard in the day-to-day practice of the Federal Tax Service would increase the efficiency of the entire system of tax authorities.

In this regard, we consider it necessary to introduce appropriate changes to Art.12 paragraph 8 of Federal Law on July 27, 2004 No. 79-FZ "On the State Civil Service of the Russian Federation". Excluding the word "catalog" from the text, we get a "soft" alternative of dispositive nature: "8. The Federal-state body for the management of the public service, in order to provide methodological assistance to state bodies in accordance with **the procedure established by law**, sets qualification requirements for the specialties, training areas, knowledge and skills required for filling the state civil service positions, taking into account the field and type of professional activities of state civil servants." The proposed wording will remove restrictions on the introduction of a professional standard in the work of the Federal Tax Service of the Russian Federation.

According to the Rules for development and approval of professional standards[15], the Federal Tax Service of the Russian Federation will need to develop and approve, in accordance with the established procedure, professional standards for the fields, types, and subtypes of the activities of state civil servants within the competence of the tax authorities. It will also need to establish the use of professional standards to determine the requirements for the qualification of state civil servants of the Federal Tax Service of the Russian Federation in the procedures of personnel work. In this regard, it will be necessary to introduce changes in all corresponding local normative acts of the Federal Tax Service of the Russian Federation.

To implement objective formalized (measurable) approach for assessing and comparing the competencies of employees and applicants in the course of the competition, certification, qualification examination, it will be necessary to develop tests, questionnaires, tasks for cases, scales for assessing the compliance of employees with professional standards for the relevant types and subtypes of professional activity. With systemic implementation in the aggregate, this will lead to an increase in professional productivity and efficiency of the entire system of tax authorities in the Russian Federation.

14 On the development of a catalog of qualification requirements for specialties, training areas, knowledge and skills that are necessary for filling the posts of the state civil service, taking into account the field and the type of professional performance of state civil servants [Text]: Note of the Ministry of Labor of the Russian Federation on April 26, 2017 No. 18-1/10/B-3260 // ConsultantPlus [Electronic resource].

15 On the Rules for Development and Approval of Professional Standards [Text]: Decree of the Government of the Russian Federation on January 22, 2013 No. 23: Ed. on May 13, 2016 // Collection of the legislation of the Russian Federation. 2013. No. 4. Art. 293.

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